

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Peru Community Schools (5635)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$704,546	\$754,020	\$794,627	\$850,131	4.81%	6.98%
Non - Certified Salaries	120	\$308,093	\$290,145	\$331,273	\$369,659	4.66%	11.59%
Group Health Insurance	222	\$140,594	\$170,298	\$170,972	\$218,000	11.59%	27.51%
Teacher Retirement Fund, After 7-1-95	216	\$74,651	\$55,338	\$55,885	\$74,159	-0.17%	32.70%
Operational Supplies	611	\$134,660	\$94,279	\$64,837	\$68,223	-15.63%	5.22%
Social Security Certified	212	\$52,484	\$57,726	\$57,811	\$61,637	4.10%	6.62%
Public Employees Retirement Fund	214	\$44,536	\$30,677	\$35,837	\$38,778	-3.40%	8.21%
Social Security Noncertified	211	\$22,738	\$21,913	\$24,046	\$26,164	3.57%	8.81%
Other Professional and Technical Services	319	\$21,593	\$19,500	\$22,301	\$18,981	-3.17%	-14.89%
Postage and Postage Machine Rental	532	\$14,843	\$12,732	\$13,023	\$16,435	2.58%	26.19%
Instruction Services	311	\$1,686	\$21,352	\$2,227	\$11,451	61.44%	414.13%
Travel	580	\$2,606	\$2,545	\$2,474	\$6,130	23.84%	147.83%
Teacher Retirement Fund, Prior to 7-1-95	215	\$7,134	\$7,024	\$7,613	\$5,286	-7.22%	-30.57%
Repairs and Maintenance Services	430	\$1,832	\$2,263	\$0	\$4,189	22.98%	NA
Group Life Insurance	221	\$2,786	\$2,519	\$5,727	\$3,457	5.54%	-39.63%
Other Group Insurance Authorized by Statute	224	\$2,070	\$2,072	\$929	\$3,137	10.95%	237.66%
Textbooks	630	\$50	\$0	\$1,999	\$987	110.78%	-50.63%
Severance/Early Retirement Pay	213	\$0	\$4,615	\$0	\$145	NA	NA
Stipends	131	\$30	\$4,139	\$0	\$0	-100.00%	NA
<b>Student Instructional Support Total</b>		<b>\$1,536,934</b>	<b>\$1,553,157</b>	<b>\$1,591,582</b>	<b>\$1,776,948</b>	<b>3.69%</b>	<b>11.65%</b>
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$6,309,993	\$6,265,587	\$6,046,177	\$6,378,708	0.27%	5.50%
Non - Certified Salaries	120	\$756,012	\$765,426	\$754,341	\$797,634	1.35%	5.74%
Group Health Insurance	222	\$723,607	\$713,348	\$722,812	\$745,356	0.74%	3.12%
Teacher Retirement Fund, After 7-1-95	216	\$571,221	\$489,315	\$463,479	\$497,582	-3.39%	7.36%
Social Security Certified	212	\$451,736	\$458,624	\$426,047	\$449,231	-0.14%	5.44%
Transfer Tuition - Other	569	\$3,506	\$2,014	\$269,550	\$414,468	229.75%	53.76%
Transfer Tuition to Other School Corps Within State	561	\$282,296	\$291,828	\$273,294	\$316,841	2.93%	15.93%
Licensed Employees	135	\$138,712	\$143,644	\$184,186	\$189,298	8.08%	2.78%
Other Supplies and Materials	615, 660 - 689	\$110,695	\$67,377	\$81,502	\$176,227	12.33%	116.23%

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<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Operational Supplies	611	\$69,483	\$58,854	\$48,941	\$159,829	23.15%	226.58%
Transfer Tuition to Ed. Service Agencies Within State	564	\$422,804	\$455,845	\$246,433	\$133,042	-25.10%	-46.01%
Equipment	730	\$14,660	\$11,240	\$12,196	\$129,832	72.51%	964.56%
Severance/Early Retirement Pay	213	\$110,566	\$125,298	\$115,343	\$119,117	1.88%	3.27%
Social Security Noncertified	211	\$54,847	\$59,440	\$71,119	\$87,302	12.32%	22.76%
Stipends	131	\$0	\$153,366	\$66,959	\$85,329	NA	27.43%
Teacher Retirement Fund, Prior to 7-1-95	215	\$77,077	\$60,066	\$55,698	\$63,673	-4.66%	14.32%
Instruction Services	311	\$75,324	\$48,819	\$47,936	\$47,658	-10.81%	-0.58%
Other Employee Benefits	241 - 290	\$33,353	\$35,810	\$32,120	\$37,566	3.02%	16.96%
Other Professional and Technical Services	319	\$41,726	\$32,144	\$41,219	\$36,393	-3.36%	-11.71%
Connectivity	744	\$1,849	\$13,050	\$9,094	\$32,241	104.35%	254.54%
Group Life Insurance	221	\$25,145	\$23,682	\$37,504	\$28,305	3.00%	-24.53%
Public Employees Retirement Fund	214	\$34,606	\$30,052	\$34,267	\$28,196	-4.99%	-17.72%
Pre-2008 Object Code - Temporary Salaries	130	\$0	\$0	\$0	\$18,457	NA	NA
Other Group Insurance Authorized by Statute	224	\$18,035	\$20,376	\$9,058	\$17,508	-0.74%	93.27%
Dues and Fees	810	\$12,659	\$20,659	\$21,730	\$17,375	8.24%	-20.04%
Travel	580	\$15,539	\$17,691	\$15,370	\$14,093	-2.41%	-8.31%
Pupil Services	313	\$0	\$0	\$0	\$10,859	NA	NA
Data Processing Services	316	\$5,000	\$0	\$4,000	\$8,000	12.47%	100.00%
Library Books	640	\$10,128	\$3,185	\$7,156	\$6,387	-10.89%	-10.74%
Instructional Programs Improvement Services	312	\$25,284	\$23,214	\$32,622	\$5,829	-30.71%	-82.13%
Professional Development	748	\$20,001	(\$2,600)	\$5,000	\$4,665	-30.51%	-6.71%
Telecommunications Equipment	745	\$0	\$0	\$575	\$702	NA	22.13%
Computer Hardware	741	\$2,346	\$15,729	\$690	\$626	-28.13%	-9.30%
Repairs and Maintenance Services	430	\$845	\$1,770	\$534	\$383	-17.94%	-28.30%
Textbooks	630	\$91,608	\$241,291	\$24,528	\$100	-81.82%	-99.59%
Content	747	\$35,211	\$15,038	\$354	\$0	-100.00%	-100.00%
Bank Service Charges	871	\$58,127	\$75,691	\$48,172	\$0	-100.00%	-100.00%
Seldom or Non-Recurring Purchases	873	\$797	\$0	\$0	\$0	-100.00%	NA
Other Purchased Services	593	\$39,554	\$186,892	\$66,760	\$0	-100.00%	-100.00%
Rentals	440	\$0	\$0	\$2,490	\$0	NA	-100.00%
<b>Student Academic Achievement Total</b>		<b>\$10,644,351</b>	<b>\$10,923,767</b>	<b>\$10,279,257</b>	<b>\$11,058,812</b>	<b>0.96%</b>	<b>7.58%</b>

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Peru Community Schools (5635)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$1,884,424	\$1,846,167	\$2,095,155	\$2,143,823	3.28%	2.32%
Food Purchases	614	\$587,798	\$605,241	\$646,101	\$650,227	2.56%	0.64%
Repairs and Maintenance Services	430	\$154,595	\$159,565	\$348,081	\$388,102	25.87%	11.50%
Heating and Cooling for Buildings - Electricity	621	\$395,335	\$358,318	\$398,756	\$379,614	-1.01%	-4.80%
Group Health Insurance	222	\$363,757	\$350,084	\$369,294	\$370,254	0.44%	0.26%
Certified Salaries	110	\$203,552	\$201,738	\$299,975	\$203,924	0.05%	-32.02%
Equipment	730	\$216,549	\$57,381	\$34,821	\$179,384	-4.60%	415.16%
Public Employees Retirement Fund	214	\$155,010	\$143,206	\$171,340	\$174,670	3.03%	1.94%
Social Security Noncertified	211	\$131,726	\$144,078	\$160,275	\$166,002	5.95%	3.57%
Severance/Early Retirement Pay	213	\$229,402	\$184,558	\$174,279	\$146,595	-10.59%	-15.88%
Operational Supplies	611	\$109,170	\$135,619	\$155,386	\$124,668	3.37%	-19.77%
Nonlicensed Employees	136	\$0	\$129,654	\$130,576	\$113,339	NA	-13.20%
Other Professional and Technical Services	319	\$135,102	\$46,620	\$132,213	\$108,364	-5.36%	-18.04%
Heating and Cooling for Buildings - Gas	622	\$101,857	\$156,019	\$125,998	\$100,153	-0.42%	-20.51%
Connectivity	744	\$14,000	\$10,239	\$20,476	\$81,591	55.37%	298.47%
Insurance	520	\$79,285	\$85,715	\$75,564	\$77,834	-0.46%	3.00%
Gasoline and Lubricants	613	\$109,593	\$91,518	\$85,756	\$69,948	-10.62%	-18.43%
Water and Sewage	411	\$39,863	\$43,686	\$60,204	\$67,730	14.17%	12.50%
Stipends	131	\$0	\$29,882	\$11,428	\$66,707	NA	483.72%
Workers Compensation Insurance	225	\$77,955	\$73,247	\$70,516	\$65,685	-4.19%	-6.85%
Gas - Other than heating and Cooling	626	\$6,013	\$9,483	\$14,859	\$44,849	65.26%	201.83%
Professional Development	748	\$4,344	\$3,905	\$17,720	\$26,175	56.67%	47.71%
Other Purchased Property Services	490 - 499	\$34,329	\$33,433	\$9,936	\$24,837	-7.77%	149.97%
Teacher Retirement Fund, After 7-1-95	216	\$14,347	\$22,015	\$28,329	\$24,269	14.04%	-14.33%
Dues and Fees	810	\$5,519	\$10,859	\$11,205	\$20,268	38.43%	80.87%
Telephone	531	\$18,343	\$28,938	\$29,030	\$19,050	0.95%	-34.38%
Social Security Certified	212	\$15,193	\$15,337	\$22,895	\$17,598	3.74%	-23.14%
Student Transportation Services	510	\$7,650	\$932	\$2,274	\$15,464	19.24%	580.14%
Board of Education Services	318	\$8,517	\$15,191	\$8,979	\$14,993	15.19%	66.97%
Bank Service Charges	871	\$10,194	\$10,674	\$12,732	\$14,888	9.93%	16.94%
Advertising	540	\$22,988	\$17,136	\$21,687	\$13,740	-12.07%	-36.64%
Seldom or Non-Recurring Purchases	873	\$250	\$270	\$250	\$11,720	161.66%	4587.88%

## Trends in School Corporation Expenditures by Object

### Biannual Financial Report Data

#### Peru Community Schools (5635)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Miscellaneous Objects	876 - 899	\$35,680	\$11,109	\$2,063	\$10,019	-27.20%	385.63%
Tires and Repairs	612	\$13,604	\$4,269	\$2,684	\$6,448	-17.03%	140.26%
Travel	580	\$9,301	\$7,043	\$6,060	\$5,937	-10.62%	-2.04%
Other Employee Benefits	241 - 290	\$953	\$959	\$1,475	\$4,939	50.90%	234.87%
Other Group Insurance Authorized by Statute	224	\$1,703	\$1,949	\$2,183	\$4,361	26.50%	99.75%
Redemption of Principal	831	\$5,184	\$5,676	\$5,214	\$4,339	-4.35%	-16.78%
Other Public or Private Utility Services	419	\$3,765	\$3,470	\$3,245	\$3,835	0.46%	18.18%
Postage and Postage Machine Rental	532	\$1,427	\$4,402	\$1,378	\$3,374	24.00%	144.81%
Unemployment Insurance	230	\$7,124	\$378	\$2,771	\$2,711	-21.46%	-2.16%
Group Life Insurance	221	\$1,899	\$1,850	\$4,693	\$1,769	-1.76%	-62.32%
Other Purchased Services	593	\$0	\$0	\$0	\$1,410	NA	NA
Other Supplies and Materials	615, 660 - 689	\$6,774	\$5,308	\$4,477	\$1,317	-33.60%	-70.59%
Official Bond Premiums	525	\$1,660	\$1,800	\$1,914	\$1,251	-6.82%	-34.62%
Instructional Programs Improvement Services	312	\$9,000	\$14,136	\$17,000	\$548	-50.32%	-96.78%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,363	\$107	\$1,506	\$42	-66.57%	-97.21%
Transfer Tuition to Other School Corps Within State	561	\$1,520	\$1,060	\$50	\$39	-59.98%	-21.98%
Instruction Services	311	\$0	\$1,500	\$0	\$0	NA	NA
Computer Hardware	741	\$2,450	\$0	\$0	\$0	-100.00%	NA
Construction Services	450	\$23,174	\$1,173	\$0	\$0	-100.00%	NA
Removal of Refuse and Garbage	412	\$14,568	\$7,912	\$0	\$0	-100.00%	NA
Cleaning Services	420	(\$219)	\$462	\$97	\$0	NA	-100.00%

<b>Overhead and Operational Total</b>	<b>\$5,279,591</b>	<b>\$5,095,269</b>	<b>\$5,802,898</b>	<b>\$5,978,804</b>	<b>3.16%</b>	<b>3.03%</b>
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#### Non Operational

Redemption of Principal	831	\$1,246,698	\$1,657,254	\$1,975,615	\$2,527,000	19.32%	27.91%
Interest	832	\$742,235	\$876,305	\$562,540	\$249,780	-23.84%	-55.60%
Certified Salaries	110	\$115,866	\$121,751	\$146,942	\$141,959	5.21%	-3.39%
Equipment	730	\$54,031	\$9,709	\$13,520	\$82,034	11.00%	506.78%
Other Professional and Technical Services	319	\$9,651	\$22,231	\$34,702	\$34,039	37.04%	-1.91%
Improvements Other Than Buildings	715	\$0	\$0	\$23,093	\$24,833	NA	7.53%
Repairs and Maintenance Services	430	\$78,766	\$48,415	\$6,621	\$18,401	-30.48%	177.93%
Social Security Noncertified	211	\$498	\$0	\$5,077	\$10,482	114.20%	106.44%
Non - Certified Salaries	120	\$6,508	\$0	\$7,026	\$7,810	4.67%	11.16%

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Dues and Fees	810	\$0	\$1,000	\$2,750	\$4,700	NA	70.91%
Miscellaneous Objects	876 - 899	\$0	\$4,647	\$1,680	\$2,905	NA	72.90%
Seldom or Non-Recurring Purchases	873	\$0	\$0	\$0	\$2,100	NA	NA
Construction Services	450	\$66,847	\$15,838	\$22,430	\$1,350	-62.30%	-93.98%
Public Employees Retirement Fund	214	\$123	\$0	\$663	\$1,272	79.50%	91.88%
Operational Supplies	611	\$733	\$3,296	\$2,107	\$1,203	13.19%	-42.91%
Social Security Certified	212	\$8,849	\$7,950	\$6,138	\$844	-44.43%	-86.25%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$0	\$55	\$217	NA	297.00%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$0	\$3	\$23	NA	650.00%
Group Life Insurance	221	\$0	\$0	\$43	\$2	NA	-95.41%
Other Purchased Property Services	490 - 499	\$0	\$1,820	\$0	\$0	NA	NA
Buildings	720	\$10,529	\$0	\$0	\$0	-100.00%	NA
Other Purchased Services	593	\$1,399	\$0	\$0	\$0	-100.00%	NA
Judgments Against the School Corporation	820	\$2,423	\$0	\$0	\$0	-100.00%	NA
<b>Non Operational Total</b>		<b>\$2,345,156</b>	<b>\$2,770,217</b>	<b>\$2,811,005</b>	<b>\$3,110,954</b>	<b>7.32%</b>	<b>10.67%</b>
<b>Grand Total</b>		<b>\$19,806,032</b>	<b>\$20,342,410</b>	<b>\$20,484,742</b>	<b>\$21,925,518</b>	<b>2.57%</b>	<b>7.03%</b>